

Monthly Report

Auditor's Cash Basis



January 2020

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Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of January 31, 2020

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 20,429,727.05	2,240,485.57	171,509.27	\$ 18,017,732.21
Road & Bridge	220	3,985,062.69	15,510.72	1,040,015.27	2,929,536.70
Park	240	590,685.00	58,425.44	105,654.29	426,605.27
Prosecutor Training	260	10,810.64	-	-	10,810.64
Delinquent Sales Tax	264	7,964.70	-	-	7,964.70
Prosecutor Contingency	265	21,184.09	-	-	21,184.09
Prosecutor Check Collection	266	6,844.34	-	-	6,844.34
Law Enforcement Training	271	33,611.83	1,749.00	65.95	31,796.88
Work Release Program	272	54,540.94	-	2,824.00	51,716.94
Civil Fees	278	86,676.94	953.50	4,357.23	81,366.21
Law Enforcement	279	1,203,758.27	200,748.97	332,005.63	671,003.67
Emergency Communications	282	386,906.76	369,361.73	-	17,545.03
Assessor	285	3,501,269.68	34,528.08	3,016.86	3,463,724.74
Inmate Security	286	234,684.44	62.24	18,296.78	216,325.42
Law Enforcement Capital Reserve	289	16,774.51	-	-	16,774.51
TIF	290	1,320,115.95	-	-	1,320,115.95
Federal Equitable Sharing	292	124,738.32	597.62	3,060.00	121,080.70
Domestic Violence	293	1,715.56	-	15,158.65	(13,443.09)
Use Tax - Capital Projects	300	1,871,285.55	-	5,279.84	1,866,005.71
Use Tax - Road & Bridge	301	777,042.89	-	151,256.00	625,786.89
Use Tax - Parks & Trails	302	1,557,792.23	221.05	1,711.72	1,555,859.46
Tax Collection Software	305	191,663.29	-	-	191,663.29
Health Benefits	315	2,177,537.44	-	-	2,177,537.44
Airport Construction	401	1,524,640.41	6,551.50	7,888.58	1,510,200.33
LINC	403	24,302.60	-	-	24,302.60
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,509.46	-	-	10,509.46
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	13,028.00	-	-	13,028.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,054,965.00	-	-	1,054,965.00
Collector TMF	943	373,837.28	5,000.00	-	368,837.28
K-9	944	11,042.98	-	-	11,042.98
Sheriff Revolving	946	286,734.46	-	-	286,734.46
		\$ 41,900,816.57	\$ 2,934,195.42	\$ 1,862,100.07	\$ 37,104,521.08

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month January 31, 2020

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 7,623,788.76	\$ 3,422,553.59	\$ 4,201,235.17
Road & Bridge	220	3,724,284.68	254,825.73	3,469,458.95
Park	240	637,705.65	378,172.80	259,532.85
Prosecutor Training	260	901.67	-	901.67
Delinquent Sales Tax	264	553.05	-	553.05
Prosecutor Contingency	265	20,000.00	215.01	19,784.99
Prosecutor Check Collection	266	582.74	407.08	175.66
Drug Task Force	270	-	-	-
Law Enforcement Training	271	725.26	-	725.26
Work Release Program	272	-	-	-
Civil Fees	278	16,590.00	2,294.20	14,295.80
Law Enforcement	279	1,759,786.53	1,590,406.45	169,380.08
Emergency Communications	282	371,829.77	-	371,829.77
Law Library	283	-	-	-
Assessor	285	2,431,953.18	329,085.04	2,102,868.14
Inmate Security	286	1,116.82	-	1,116.82
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	353,923.93	12,386.93	341,537.00
Federal Equitable Sharing	292	4,338.48	-	4,338.48
Domestic Violence	293	1,363.67	-	1,363.67
Use Tax - Capital Projects	300	99,388.45	-	99,388.45
Use Tax - Road & Bridge	301	98,966.22	-	98,966.22
Use Tax - Parks & Trails	302	104,464.89	30,520.49	73,944.40
Tax Collection Software	305	187,918.32	-	187,918.32
Debt Service	310	-	-	-
Health Benefits	315	382,937.73	390,491.43	(7,553.70)
Airport Construction	401	75,465.32	48,753.12	26,712.20
LINC	403	9.68	-	9.68
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,691.61	-	3,691.61
Sheriff Emerg. Fug. Apprehension	506	70,535.76	104.95	70,430.81
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,136.00	969.00	12,167.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	42,077.36	44,335.05	(2,257.69)
Collector TMF	943	267,682.31	123,406.40	144,275.91
K-9	944	4.27	180.00	(175.73)
Sheriff Revolving	946	8,909.97	33,856.22	(24,946.25)
		\$ 18,308,382.08	\$ 6,662,963.49	\$ 11,645,418.59

Clay County, Missouri
Revenues for the one month ended January 31, 2020
Cash Basis

	2020			
	One month	Budget	Amount Under	% Over/Under
	ended 01/31/20	(less Carryover)	(Over) Budget	Budget
100 General Fund				
Sales and Use Taxes	\$ 1,222,234.40	\$ 12,446,314	11,224,079.60	10%
Property Taxes	2,137,875.96	2,415,668	277,792.04	89%
Marriage Licenses	1,397.96	4,000	2,602.04	35%
Amusement Licenses	1,586.00	175,000	173,414.00	1%
Auctioneer Licenses	76.00	500	424.00	15%
Liquor Licenses	-	140,000	140,000.00	0%
Firearm Permits	3,985.00	20,000	16,015.00	20%
Inspection Fees	1,550.00	27,000	25,450.00	6%
Building Permits	5,626.70	130,000	124,373.30	4%
Fee Office Charges	3,930,032.50	5,640,000	1,709,967.50	70%
Service Fees	11,170.57	203,000	191,829.43	6%
Court Fines & Fees	-	-	-	0%
Retail Sales	-	-	-	0%
Concession & Commission	198.50	1,500	1,301.50	13%
Leases	5,250.00	63,000	57,750.00	8%
Surplus Property Sales	-	-	-	0%
Interest Earned	169,004.43	650,000	480,995.57	26%
From Federal Government	1,876.00	82,050	80,174.00	2%
From State of Missouri	110,466.84	2,786,069	2,675,602.50	4%
From Other Counties	2,254.00	25,000	22,746.00	9%
From Cities	948.00	25,000	24,052.00	4%
Other Non-governmental				
Reimb	-	150	150.00	0%
Miscellaneous				
Reimbursements	-	20,500	20,500.00	0%
Gifts & Donations	-	-	-	0%
Other Misc. Revenue	9,127.54	15,417,546	15,408,418.37	0%
Transfers In From Other Funds	-	-	-	0%
Total General Fund	7,614,660.40	40,272,297	32,657,636.85	

Clay County, Missouri
Revenues for the one month ended January 31, 2020
Cash Basis

		2020			% Over/Under Budget
		One month ended 01/31/20	Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	3,724,284.68	10,552,279	6,827,994.15	35%
240	Park	637,705.65	7,978,789	7,341,082.96	8%
260	Prosecutor Training	901.67	10,737	9,835.33	8%
264	Delinquent Sales Tax	553.05	8,730	8,176.95	6%
265	Prosecutor Contingency	20,000.00	20,000	-	100%
266	Prosecutor Check Collection	582.74	21,936	21,353.16	3%
270	Drug Task Force	-	-	-	0%
271	Law Enforcement Training	725.26	46,760	46,034.74	2%
272	Work Release Program	-	72,526	72,526.47	0%
278	Civil Fees	16,590.00	122,242	105,652.00	14%
279	Law Enforcement	1,759,786.53	20,492,631	18,732,844.90	9%
282	Emergency Communications	371,829.77	705,582	333,752.15	53%
283	Law Library	-	45,000	45,000.00	0%
285	Assessor	2,431,953.18	4,147,547	1,715,593.64	59%
286	Inmate Security	1,116.82	214,739	213,622.18	1%
	Law Enforcement Capital				
289	Reserve	3,750.00	60,000	56,250.00	6%
290	TIF	353,923.93	4,349,020	3,995,096.28	8%
292	Federal Equitable Sharing	4,338.48	117,631	113,292.96	4%
293	Domestic Violence	1,363.67	38,080	36,716.31	4%
300	Use Tax - Capital Projects	99,388.45	3,186,140	3,086,751.24	3%
301	Use Tax - Road & Bridge	98,966.22	2,236,429	2,137,462.78	4%
302	Use Tax - Parks & Trails	104,464.89	2,644,183	2,539,718.59	4%
305	Tax Collection Software	187,918.32	13,824	(174,094.67)	1359%
310	Debt Service	-	-	-	0%
315	Health Benefits	382,937.73	5,881,893	5,498,955.63	7%
401	Airport Construction	75,465.32	2,616,706	2,541,240.76	3%
403	LINC	9.68	23,362	23,352.19	0%
404	Juvenile Grants	-	-	-	0%
504	Sheriff DARE	3,691.61	11,590	7,898.25	32%
	Sheriff Emerg. Fug.				
506	Apprehension	70,535.76	150,900	80,364.24	47%
508	Sheriff Inmate	-	100,000	100,000.00	0%
516	SOLVE	-	-	-	0%
611	Prosecutor Retirement	13,136.00	13,136	-	100%
641	Special Road Districts Fund	-	-	-	0%
790	Land Trustee Agency Fund	-	9,363	9,363.00	0%
933	Records Preservation	42,077.36	1,491,181	1,449,103.64	3%
943	Collector TMF	267,682.31	667,582	399,899.32	40%
944	K-9	4.27	9,506	9,502.12	0%
946	Sheriff Revolving Fund	8,909.97	374,840	365,930.03	2%
Total of All Funds		\$ 18,299,253.72	\$ 108,707,162	\$ 90,407,908.15	

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
I 00 General Fund				
Auditor	\$ 27,688.08	\$ 253,127	\$ 253,126.78	11%
County Clerk	24,607.93	222,045	222,045.29	11%
Treasurer	26,245.76	265,493	265,492.52	10%
County Commission	31,786.19	289,267	289,267.12	11%
Recorder of Deeds	49,119.73	454,016	454,016.06	11%
Collector	132,565.03	969,543	969,542.83	14%
Misc Tax Fees	5,765.33	50,000	44,234.67	12%
Rainy Day	-	735,000	735,000.00	0%
Public Administrator	78,692.99	716,875	716,874.55	11%
Indigent Board & Care	-	10,000	10,000.00	0%
Medical Examiner	36,500.00	450,000	413,500.00	8%
Prosecutor	177,940.43	1,738,609	1,738,608.66	10%
Support Recovery	116,021.05	1,372,166	1,372,165.77	8%
Emergency Management	-	-	-	0%
Division 1 Court	644.72	20,370	20,370.00	3%
Division 2 Court	411.88	17,120	17,120.00	2%
Division 3 Court	5,190.22	134,820	134,820.00	4%
Division 4 Court	372.60	27,045	27,045.00	1%
Division 5 Court	165.32	46,290	46,124.68	0%
Division 6 Court	173.59	14,390	14,216.41	1%
Division 7 Court	150.00	14,290	14,140.00	1%
Family Court Administrator	3,351.80	94,190	94,190.00	4%
Drug Court Administrator	-	9,400	9,400.00	0%
Division 9	619.00	14,290	13,671.00	4%
Division 1 Reporter	-	5,000	5,000.00	0%
Division 2 Reporter	115.81	5,050	4,934.19	2%
Division 3 Reporter	-	5,650	5,650.00	0%
Division 4 Reporter	-	4,400	4,400.00	0%
Circuit Court Executive Secretary	730.29	26,213	26,213.00	3%
Jury Supervisor	7.29	7,000	6,992.71	0%
Law Library	5,677.37	65,000	65,000.00	9%
Circuit Clerk	5,365.03	279,891	279,891.49	2%
Circuit Clerk JIS	64,278.11	713,859	713,858.80	9%
Jury Fees & Court	-	100,000	100,000.00	0%
Office of Dispute Resolution	19,171.98	206,159	206,159.29	9%
Services				
Juvenile - Administration	207,347.03	2,196,131	2,196,130.89	9%
Juvenile - Detention	95,653.84	964,557	964,556.97	10%
Juvenile - Group Homes	76,617.09	808,070	808,069.74	9%
County Administrator	41,348.32	239,125	239,124.70	17%
Purchasing	34,590.70	428,583	428,582.63	8%
Human Resources	212,006.10	2,335,573	2,335,572.68	9%
Finance	60,745.85	1,088,272	1,088,271.95	6%
County Counselor	-	-	-	0%

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
Planning & Zoning	46,254.83	560,972	560,972.36	8%
Central Services - Mail Room	-	-	-	0%
Information Technology	104,417.85	3,021,107	3,021,106.61	3%
Finance-Appropriations	3,995.29	-	-	0%
Facilities Management	87,102.45	1,985,451	1,985,451.06	4%
Utilities	54,148.46	1,286,307	1,286,307.00	4%
Contributions to External Programs	900.00	255,246	254,346.00	0%
Government Association Membership	-	55,000	55,000.00	0%
Election Commission	83,595.21	600,007	516,411.79	14%
Benefits and Insurances	211,203.64	3,958,237	3,958,236.66	5%
County Elections	-	220,000	220,000.00	0%
Debt Service	-	113,500	113,500.25	0%
Judgements and Settlements	-	-	-	0%
Emergency Account	-	392,870	392,870.00	0%
Capital Projects	-	-	-	0%
Public Services	50,419.88	1,002,430	1,002,430.46	5%
Tourism	9.99	522,366	522,366.08	0%
Airport Operations	34,528.65	923,438	923,438.00	4%
Judicial Expense	2,363.42	40,000	40,000.00	6%
Transfers Out	1,201,947.46	7,938,489	7,938,489.39	15%
Total General Fund	3,422,553.59	40,272,298	40,144,306.04	
220 Road & Bridge	254,825.73	10,552,279	10,346,887.58	2%
240 Park	378,172.80	7,978,789	7,743,007.64	5%
260 Prosecutor Training	-	10,737	10,737.00	0%
264 Delinquent Sales Tax	-	8,730	8,730.00	0%
265 Prosecutor Contingency	215.01	20,000	18,585.36	1%
266 Prosecutor Check Collection	407.08	21,936	20,648.49	2%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	-	46,760	46,760.00	0%
272 Work Release Program	-	72,526	72,526.47	0%
278 Civil Fees	2,294.20	122,242	122,242.00	2%
279 Law Enforcement	1,590,406.45	20,492,631	19,434,011.54	8%
282 Emergency Communications	-	705,582	705,581.92	0%
283 Law Library	-	45,000	45,000.00	0%
285 Assessor	329,085.04	4,147,547	3,930,987.97	8%
286 Inmate Security	-	214,739	214,739.00	0%
289 Law Enforcement Capital Reserve	-	60,000	60,000.00	0%
290 TIF	12,386.93	4,349,020	4,348,505.63	0%
292 Federal Equitable Sharing	-	117,631	117,631.44	0%
293 Domestic Violence	-	38,080	38,079.98	0%
300 Use Tax - Capital Projects	-	3,186,140	3,186,139.69	0%

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
301 Use Tax - Road & Bridge	-	2,236,429	2,236,429.00	0%
302 Use Tax - Parks & Trails	30,520.49	2,644,183	2,624,433.95	1%
305 Tax Collection Software	-	13,824	13,823.65	0%
310 Debt Service	-	-	(34,480.26)	0%
315 Health Benefits	390,491.43	5,881,893	5,497,711.99	7%
401 Airport Construction	48,753.12	2,616,706	2,601,059.49	2%
403 LINC	-	23,362	23,361.87	0%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	-	11,590	11,589.86	0%
506 Sheriff Emerg. Fug. Apprehension	104.95	150,900	132,269.80	0%
508 Sheriff Inmate	-	100,000	100,000.00	0%
516 SOLVE	-	-	-	0%
611 Prosecutor Retirement	969.00	13,136	12,167.00	7%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	9,363	9,363.00	0%
933 Records Preservation	44,335.05	1,491,181	1,449,909.88	3%
943 Collector TMF	123,406.40	667,582	567,260.97	18%
944 K-9	180.00	9,506	9,506.39	2%
946 Sheriff Revolving	33,856.22	374,840	368,887.33	9%
Total of All Funds	\$ 6,662,963.49	\$ 108,707,162	\$ 106,238,401.67	

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2020 and 2019
Cash Basis

	Variance Current			% of Variance
	One month	One month	Year Over (Under)	
	ended 01/31/20	ended 01/31/19	Prior Year	Between Years
100 General Fund				
Sales and Use Taxes	\$ 1,222,234.40	\$ 1,353,505.95	\$ (131,271.55)	90%
Property Taxes	2,137,875.96	2,817,714.55	(679,838.59)	76%
Marriage Licenses	1,397.96	887.75	510.21	157%
Amusement Licenses	1,586.00	55,107.00	(53,521.00)	3%
Auctioneer Licenses	76.00	104.00	(28.00)	73%
Liquor Licenses	-	-	-	0%
Firearm Permits	3,985.00	-	3,985.00	0%
Inspection Fees	1,550.00	800.00	750.00	194%
Building Permits	5,626.70	573.50	5,053.20	981%
Fee Office Charges	3,930,032.50	3,613,807.88	316,224.62	109%
Service Fees	11,170.57	12,999.81	(1,829.24)	86%
Court Fines & Fees	-	-	-	0%
Retail Sales	-	-	-	0%
Concession & Commission	198.50	115.23	83.27	172%
Leases	5,250.00	5,250.00	-	100%
Surplus Property Sales	-	-	-	0%
Interest Earned	169,004.43	26,839.10	142,165.33	630%
From Federal Government	1,876.00	4,914.00	(3,038.00)	38%
From State of Missouri	110,466.84	114,378.24	(3,911.40)	97%
From Other Counties	2,254.00	816.00	1,438.00	276%
From Cities	948.00	-	948.00	0%
Other Non-governmental Reimb	-	200.00	(200.00)	0%
Miscellaneous Reimbursements	-	4,094.22	(4,094.22)	0%
Gifts & Donations	-	-	-	0%
Other Misc. Revenue	9,127.54	11,713.82	(2,586.28)	78%
Transfers In From Other Funds	-	59,427.87	(59,427.87)	0%
Total General Fund	7,614,660.40	8,083,248.92	(468,588.52)	94%
220 Road & Bridge	3,724,284.68	3,115,502.34	608,782.34	120%
240 Park	637,705.65	421,594.40	216,111.25	151%
260 Prosecutor Training	901.67	197.59	704.08	456%
264 Delinquent Sales Tax	553.05	7.56	545.49	7315%
265 Prosecutor Contingency	20,000.00	-	20,000.00	0%
266 Prosecutor Check Collection	582.74	776.11	(193.37)	75%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	725.26	803.77	(78.51)	90%
272 Work Release Program	-	810.00	(810.00)	0%
278 Civil Fees	16,590.00	18,423.00	(1,833.00)	90%
279 Law Enforcement	1,759,786.53	1,577,633.05	182,153.48	112%
282 Emergency Communications	371,829.77	49,552.87	322,276.90	750%
283 Law Library	-	-	-	0%
285 Assessor	2,431,953.18	2,060,617.24	371,335.94	118%

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2020 and 2019
Cash Basis

	One month	One month	Variance Current	% of Variance
	ended 01/31/20	ended 01/31/19	Year Over (Under)	Between Years
			Prior Year	
286 Inmate Security	1,116.82	1,988.32	(871.50)	56%
289 Law Enforcement Capital Reserve	3,750.00	3,750.00	-	100%
290 TIF	353,923.93	424,495.15	(70,571.22)	83%
292 Federal Equitable Sharing	4,338.48	8,953.67	(4,615.19)	48%
293 Domestic Violence	1,363.67	1,497.41	(133.74)	91%
300 Use Tax - Capital Projects	99,388.45	144,700.47	(45,312.02)	69%
301 Use Tax - Road & Bridge	98,966.22	142,840.11	(43,873.89)	69%
302 Use Tax - Parks & Trails	104,464.89	144,500.28	(40,035.39)	72%
305 Tax Collection Software	187,918.32	169,721.06	18,197.26	111%
310 Debt Service	-	425.00	(425.00)	0%
315 Health Benefits	382,937.73	358,945.94	23,991.79	107%
401 Airport Construction	75,465.32	81,533.26	(6,067.94)	93%
403 LINC	9.68	27.29	(17.61)	35%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	3,691.61	10.93	3,680.68	33775%
506 Sheriff Emerg. Fug. Apprehension	70,535.76	71,332.52	(796.76)	99%
508 Sheriff Inmate	-	-	-	0%
516 SOLVE	-	-	-	0%
611 Prosecutor Retirement	13,136.00	-	13,136.00	0%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	-	-	0%
933 Records Preservation	42,077.36	30,387.66	11,689.70	138%
943 Collector TMF	267,682.31	259,201.17	8,481.14	103%
944 K-9	4.27	13.36	(9.09)	32%
946 Sheriff Revolving	8,909.97	5,626.27	3,283.70	158%
Total of All Funds	\$ 18,299,253.72	\$ 17,179,116.72	\$ 1,120,137.00	107%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

	Variance Current			
	One month	One month	Year Over (Under)	% of Variance
	ended 01/31/20	ended 01/31/19	Prior Year	Between Years
I 00 General Fund				
Auditor	\$ 27,688.08	\$ 16,807.06	\$ 10,881.02	165%
County Clerk	24,607.93	14,671.52	9,936.41	168%
Treasurer	26,245.76	17,238.28	9,007.48	152%
County Commission	31,786.19	20,546.36	11,239.83	155%
Recorder of Deeds	49,119.73	31,707.46	17,412.27	155%
Collector	132,565.03	63,032.17	69,532.86	210%
Misc Tax Fees	5,765.33	-	5,765.33	0%
Rainy Day	-	-	-	0%
Public Administrator	78,692.99	50,469.18	28,223.81	156%
Indigent Board & Care	-	-	-	0%
Medical Examiner	36,500.00	-	36,500.00	0%
Prosecutor	177,940.43	115,738.63	62,201.80	154%
Support Recovery	116,021.05	78,366.38	37,654.67	148%
Emergency Management	-	-	-	0%
Division 1 Court	644.72	504.75	139.97	128%
Division 2 Court	411.88	248.40	163.48	166%
Division 3 Court	5,190.22	5,088.94	101.28	102%
Division 4 Court	372.60	248.40	124.20	150%
Division 5 Court	165.32	-	165.32	0%
Division 6 Court	173.59	173.57	0.02	100%
Division 7 Court	150.00	179.32	(29.32)	84%
Family Court Administrator	3,351.80	3,370.52	(18.72)	99%
Drug Court Administrator	-	381.88	(381.88)	0%
Division 9	619.00	38.98	580.02	1588%
Division 1 Reporter	-	17.92	(17.92)	0%
Division 2 Reporter	115.81	258.97	(143.16)	45%
Division 3 Reporter	-	-	-	0%
Division 4 Reporter	-	-	-	0%
Circuit Court Executive Secretary	730.29	876.76	(146.47)	83%
Jury Supervisor	7.29	-	7.29	0%
Law Library	5,677.37	5,220.68	456.69	109%
Circuit Clerk	5,365.03	9,930.36	(4,565.33)	54%
Circuit Clerk JIS	64,278.11	44,068.90	20,209.21	146%
Jury Fees & Court	-	1,768.70	(1,768.70)	0%
Office of Dispute Resolution				
Services	19,171.98	12,014.54	7,157.44	160%
Juvenile - Administration	207,347.03	138,117.90	69,229.13	150%
Juvenile - Detention	95,653.84	62,079.89	33,573.95	154%
Juvenile - Group Homes	76,617.09	54,730.17	21,886.92	140%
County Administrator	41,348.32	29,501.90	11,846.42	140%
Purchasing	34,590.70	25,524.09	9,066.61	136%
Human Resources	212,006.10	23,514.21	188,491.89	902%
Finance	60,745.85	29,362.63	31,383.22	207%
County Counselor	-	9,529.56	(9,529.56)	0%
Planning & Zoning	46,254.83	25,419.35	20,835.48	182%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

	Variance Current			
	One month	One month	Year Over (Under)	% of Variance
	ended 01/31/20	ended 01/31/19	Prior Year	Between Years
Central Services - Mail Room	-	-	-	0%
Information Technology	104,417.85	61,086.69	43,331.16	171%
Finance - Appropriations	3,995.29	4,958.33		81%
Facilities Management	87,102.45	68,469.29	18,633.16	127%
Utilities	54,148.46	23,056.43	31,092.03	235%
Contributions to External Government Association	900.00	-	900.00	0%
Membership	-	-	-	0%
Election Commission	83,595.21	-	83,595.21	0%
Benefits and Insurances	211,203.64	180,121.33	31,082.31	117%
County Elections	-	-	-	0%
Debt Service	-	-	-	0%
Judgements and Settlements	-	-	-	0%
Emergency Account	-	-	-	0%
Capital Projects	-	-	-	0%
Public Services	50,419.88	32,778.63	17,641.25	154%
Tourism	9.99	10,060.76	(10,050.77)	0%
Airport Operations	34,528.65	22,468.68	12,059.97	154%
Judicial Expense	2,363.42	1,745.36	618.06	135%
Transfers Out	1,201,947.46	330,847.57	871,099.89	363%
Total General Fund	3,422,553.59	1,626,341.40	1,796,212.19	210%
220 Road & Bridge	254,825.73	124,162.48	130,663.25	205%
240 Park	378,172.80	281,800.79	96,372.01	134%
260 Prosecutor Training	-	-	-	0%
264 Delinquent Sales Tax	-	-	-	0%
265 Prosecutor Contingency	215.01	2,534.70	(2,319.69)	8%
266 Prosecutor Check Collection	407.08	1,002.63	(595.55)	41%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	-	-	-	0%
272 Work Release Program	-	-	-	0%
278 Civil Fees	2,294.20	1,106,631.06	(1,104,336.86)	0%
279 Law Enforcement	1,590,406.45	-	1,590,406.45	0%
282 Emergency Communications	-	-	-	0%
283 Law Library	-	-	-	0%
285 Assessor	329,085.04	204,951.52	124,133.52	161%
286 Inmate Security	-	-	-	0%
Law Enforcement Capital				
289 Reserve	-	-	-	0%
290 TIF	12,386.93	78,577.11	(66,190.18)	16%
292 Federal Equitable Sharing	-	-	-	0%
293 Domestic Violence	-	-	-	0%
300 Use Tax - Capital Projects	-	-	-	0%
301 Use Tax - Road & Bridge	-	-	-	0%
302 Use Tax - Parks & Trails	30,520.49	20,986.18	9,534.31	145%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

	Variance Current			
	One month	One month	Year Over (Under)	% of Variance
	ended 01/31/20	ended 01/31/19	Prior Year	Between Years
305 Tax Collection Software	-	-	-	0%
310 Debt Service	-	425.00	(425.00)	0%
315 Health Benefits	390,491.43	1,009,780.21	(619,288.78)	39%
401 Airport Construction	48,753.12	12,424.88	36,328.24	392%
403 LINC	-	-	-	0%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	-	-	-	0%
Sheriff Emerg. Fug.				
506 Apprehension	104.95	7,903.70	(7,798.75)	1%
516 SOLVE	-	-	-	0%
508 Sheriff Inmate	-	-	-	0%
611 Prosecutor Retirement	969.00	-	969.00	0%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	-	-	0%
933 Records Preservation	44,335.05	34,360.87	9,974.18	129%
943 Collector TMF	123,406.40	186,526.35	(63,119.95)	66%
944 K-9	180.00	-	180.00	0%
946 Sheriff Revolving	33,856.22	4,728.93	29,127.29	716%
Total of All Funds	\$ 6,662,963.49	\$ 4,703,137.81	\$ 1,959,825.68	142%



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

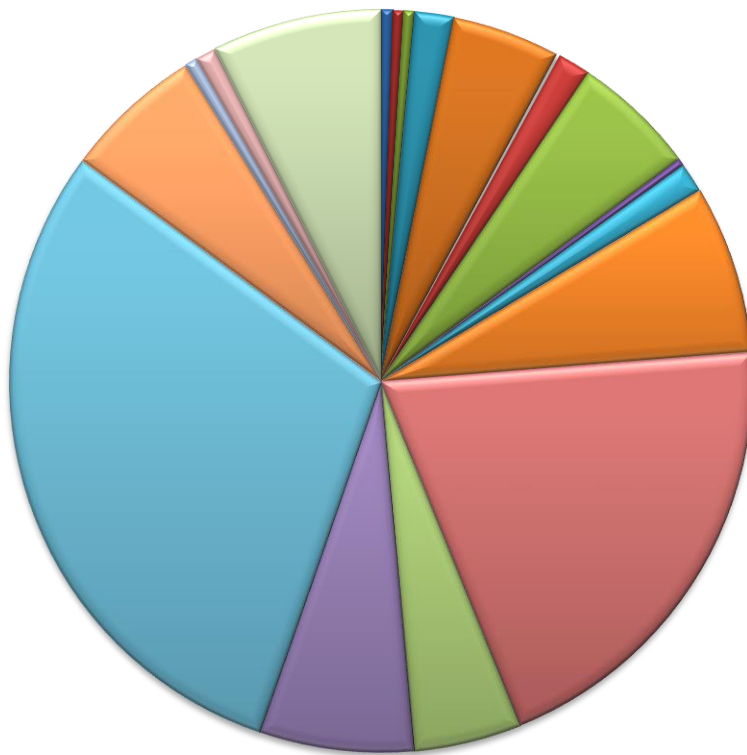
www.claycountymo.gov/departments/auditor

GENERAL Fund Commission Departments



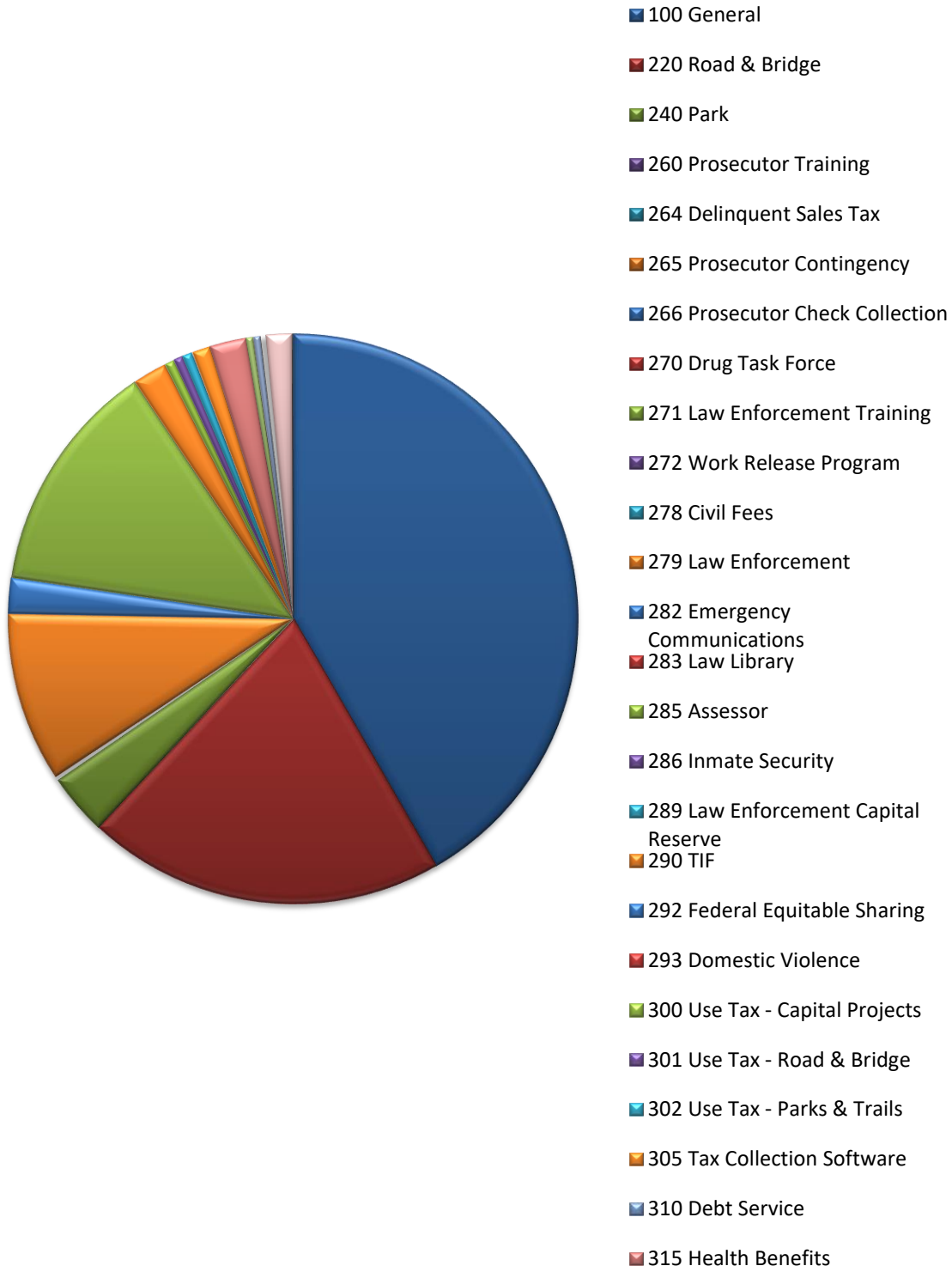
- 100-508 Misc. Tax Fees
- 100-511 Rainy Day
- 100-534 Medical Examiner
- 100-600 Administration
- 100-601 Purchasing
- 100-602 Human Resources
- 100-603 Finance
- 100-604 County Counselor
- 100-605 Planning & Zoning
- 100-606 Central Services
- 100-607 Information Technology
- 100-608 Finance-Appropriations
- 100-611 Facilities Management
- 100-612 Utilities
- 100-630 Appropriations to Outside Agencies
- 100-631 Government Assoc. Membership
- 100-632 Election Commission
- 100-680 Benefits & Insurance
- 100-692 County Elections
- 100-696 Debt Service
- 100-697 Lease Payments
- 100-698 Judgements & Settlements
- 100-699 Emergency Account
- 100-900 Public Services
- 100-902 Tourism
- 100-920 Airport Operations

2020 All Funds Actual Expense



- 100-500 Auditor
- 100-501 County Clerk
- 100-502 Treasurer
- 100-503 County Commission
- GF/Other Funds Recorder of Deeds
- GF/Other Funds Collector
- 100-508 Misc. Tax Fees
- 100-523 Public Administrator
- GF/Other Funds Prosecutor Accounts
- GF/Other Funds Courts
- GF/Other Funds Circuit Clerk
- GF/Other Funds Juvenile Accounts
- 100-925 Judicial Expense
- Gen.Fund Commission Departments
- Fund 220 Road & Bridge
- Fund 240 Park Fund
- Not General Fund Sheriff
- Fund 285 Assessor
- Funds 300, 301, 302 Use Tax Funds
- Fund 401 Airport Construction
- Not General Fund Commission Funds

2020 Year To Date Revenue Comparison



Revenue Comparison - 5 Years

